



Bulletin

2008-12B

CLASSIFIED FOREST, FARM AND RECREATIONAL LAND FORMS

TO: Assessors and Collectors

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: September 2008

SUBJECT: Classified Land Forms

This *Bulletin* provides you with new or revised forms approved by the Commissioner of Revenue for use in the administration of G.L. c. 61, 61A and 61B, which provide for the preferential taxation of classified forest, farm and recreational land. G.L. c. 58 § 3; c. 61, §§2 and 3; c. 61A, § 22; c. 61B, § 18. The forms have been revised to reflect changes in the classified land statutes that were enacted in 2006, with those changes that relate to the valuation and taxation of the land first applying in fiscal year 2009.

The new and revised forms (State Tax Forms CL-1, CL-1(61), CL-1(61A), CL-1(61B), CL-2, CL-3, CL-6, CL-7, CL-9 and CL-10) can be found on our [website](#). The attached chart describes the revisions made. Also posted on the website is form CL-8, which was not revised.

As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the forms. You may also adapt the format as needed to generate or provide the forms electronically. The size and spacing shown in the forms result from our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your format, the primary consideration should be ease of use by taxpayers and other users.

If you have any questions, please contact the Bureau of Municipal Finance Law staff at 617-626-2400.

SEPTEMBER 2008 FORM REVISIONS

CLASSIFIED LAND – CHAPTERS 61, 61A AND 61B

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Forest-Agricultural or Horticultural-Recreational Land Classification	CL-1	Taxpayer	Assessors	10/93	<p><u>Section B- Type of Classification</u> – Agricultural and horticultural land section use categories revised consistent with current Farmland Valuation Advisory Commission (FVAC) categories.</p> <p>Recreational land section revised for new allowable uses or conditions (pasture, managed forest, non-commercial youth soccer, commercial horseback riding and equine boarding.)</p>
Property Owners' Acknowledgement of Rights and Obligations under Classified Forest Land Program	CL-1(61)	Taxpayer	Assessors	10/93	Sections on applications, appeals, annual taxation, municipal option to purchase, penalty tax, and abatements revised to reflect changes in law. Section on annual return eliminated due to repeal of products tax. Taxpayer certification also revised.
Property Owners' Acknowledgement of Rights and Obligations under Classified Agricultural/Horticultural Land Program	CL-1(61A)	Taxpayer	Assessors	10/93	Sections on annual taxation, municipal option to purchase, penalty tax, and appeals and abatements revised to reflect changes in law. Taxpayer certification also revised.
Property Owners' Acknowledgement of Rights and Obligations under Classified Recreational Land Program	CL-1(61B)	Taxpayer	Assessors	8/94	Sections on qualifications, lien, annual taxation, municipal option to purchase and penalty tax revised to reflect changes in law. Taxpayer certification also revised.

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Notice of Action on Application for Forest - Agricultural or Horticultural - Recreational Land Classification	CL-2	Assessors	Taxpayer	10/93	Appeal rights language revised to reflect new 30 day appeal period for classified farm land (61A).
Classified Forest - Agricultural or Horticultural - Recreational Land Tax Lien	CL-3	Assessors	Registry of Deeds	10/93	<u>Acknowledgement</u> - Revised to reflect standards for notaries public under Executive Order 455 (03-13).
Return of Forest Products Cut From Classified Forest Land	CL-4				<u>Eliminated</u> . Products tax (61) repealed effective beginning in FY2009.
Notice of Failure to File Return of Forest Products Cut From Classified Forest Land	CL-5				<u>Eliminated</u> . Products tax (61) repealed effective beginning in FY2009.
Certificate of Penalty Tax for Classified Forest - Agricultural or Horticultural - Recreational Land	CL-6	Assessors, Collector	Taxpayer	10/93	Revised to reflect elimination of withdrawal tax for classified forest land (61) and standardization of 5 year roll-back tax, or 10 year conveyance tax, as penalty taxes for each chapter (61, 61A and 61B).
Application to Modify a Decision – Abate Tax on Classified Forest - Agricultural or Horticultural - Recreational Land	CL-7	Taxpayer	Assessors	10/93	<u>Section C- Action Sought – Abatement</u> – Type of Taxes revised to reflect elimination of withdrawal and products taxes for classified forest land (61).
Notice of Action on Application to Modify a Decision - Abate Tax on Classified Forest - Agricultural or Horticultural - Recreational Land	CL-8	Assessors	Taxpayer	10/93	<u>No changes.</u>
Release of Classified Forest - Agricultural or Horticultural - Recreational Land Tax Lien	CL-9	Assessors	Registry of Deeds	10/93	<u>Acknowledgement</u> - Revised to reflect standards for notaries public under Executive Order 455 (03-13).
Notice of Late Application for Forest - Agricultural or Horticultural - Recreational Land Classification	CL-10	Assessors	Taxpayer		<u>New form.</u>